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April 15, 2022

Honorable Judge Joan M. Azrack  
United States District Court  
Eastern District of New York  
100 Federal Plaza  
Central Islip, New York 11722

**Via ECF**

**Re: United States of America v. Philip Vecchione, et al., (Case No. 19-cv-7059)**

Dear Judge Azrack:

We are the attorneys for JPMC Specialty Mortgage LLC f/k/a WM Specialty Mortgage LLC ("JPMC") a defendant in the above referenced action. I write to address the reply filed by plaintiff, United States of America ("Plaintiff") on April 12, 2022, specifically pages 3-5 in which Plaintiff's counsel misstates/mischaracterizes the events leading up to the filing of his motion. While we do not wish to go back-and-forth with Plaintiff's counsel or take up any more of the Court's time, we believe that certain corrections to the record are warranted.

Should the Court consider Plaintiff's "suggestion" that "The Court should also signal that JPMC should not include any attorney's fees in its priority claim related to its response to the motion." (pg. 5 of reply), and if the Court deems it necessary, we can briefly address the events leading up to the filing of Plaintiff's motion, including counsel's claims that there was no response to his March 15, 2022 email (I responded by email on March 16, 2022) and that we did not provide a position on the unsolicited joint motion papers prior to April 1, 2022 (I spoke with counsel on March 24, 2022 to confirm his reason for including JPMC in an unsolicited joint request and advise that we would be returning the proposed joint request and order to him with minor proposed revisions as JPMC wanted to include the details of the so-ordered stipulation entered on February 24, 2021 highlighting JPMC's priority). Thank you.

Respectfully Submitted,

/s/ Kevin M. Butler  
Kevin M. Butler, Esq.

cc: Alan Shapiro, Trial Attorney  
U.S. Department of Justice, Tax Division (by ECF)